

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Monday 31st December, 2018

No. 710

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 67/2018–State Tax

Dated: 31st December, 2018

NOTIFICATION

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure No.31/2018-State Tax, dated the 6th August, 2018, namely :

In the said notification, in paragraph 2 , -

- (i) in clause (i), for the figures, letters and word "31st August, 2018", the figures, letters and word "31st January, 2019" shall be substituted;
- (ii) in clause (iv), for the figures, letters and word "30th September, 2018", the figures, letters and word "28th February, 2019" shall be substituted.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**